

**Law No. (24) of 2013  
on the amendment of Law No. (19) of 2013  
on re-organising the Audit Office**

**Upon review of:**

- The Interim Constitutional Declaration issued on 3 August 2011, and the amendments thereof;
- General National Congress Resolution No. (62) of 2013 on adopting the amendment of the rules of procedure of the General National Congress;
- The Law of the Financial System of the State, and budget, accounts, and warehouse regulation;
- Law No. (7) of 2013 on adopting the general budget of the State for 2013, and the amendment thereof;
- Law No. (19) of 2013 on the re-organisation of the Audit Office;
- Law No. (20) of 2013 on the establishment of the Administrative Oversight Commission;
- The conclusions of the General National Congress in its 128<sup>th</sup> session held on 22 September 2013;

**issued the following law:**

**Article (1)**

The text of Article (24) of the aforementioned Law No. (19) of 2013 on the re-organisation of the Audit Office shall be amended as follows:

Procurement, contracting, obligation and other contracts to which the government and its departments, bodies, and institutions subject to the oversight of the Audit Office are a party and that may entail pecuniary rights or obligations where each exceeds (5,000,000) five million LYD shall be subject to the prior oversight of the Audit Office. The basis for determining the value shall be the total value of the goods or works subject of the contract. In the event of a tender, it shall be calculated on the basis of the lowest price of the bids submitted that meets the conditions. In such cases, the contract may not be divided in order to reduce its value to an extent that removes it from oversight. If the relevant body issues another tender for goods or works of the same type within less than a year, such shall be deemed division of the contract. The contract shall only be valid upon its approval by the Audit Office.

**Article (2)**

Article (26) of the aforementioned Law No. (19) of 2013 shall be amended as follows:

The Audit Office shall verify the validity of the documents relating to disbursement of an amount arising from any contract immediately upon disbursement of the value if the contract exceeds 500,000 LYD. The employees competent to make such payments shall notify the Audit office thereof and send copies of the disbursement documents immediately upon disbursement.

**Article (3)**

The provisions of this law shall enter into force from its date of issuance, and any contrary provision shall be repealed. It shall be published in the Official Gazette.

Issued in Tripoli

On 4 Dhu al-Hijja 1434 AH

Corresponding to 09/10/2013 AD